



# SCHOOL FINANCIAL SERVICES UPDATE: ACCOUNTING CHANGES

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Office of Superintendent of Public Instruction

Chris Reykdal, State Superintendent

# Today's Topics:

- The School District Accounting Manual
- Revisions to the Accounting Manual
- Chart of Accounts Modifications
- NCES Codes
- Expenditures by Location
- School-Level Reports and the Allocation of Non-Instructional Costs



# The School District Accounting Manual

- The *School District Accounting Manual (Accounting Manual)* is a collaborative product developed by the School District Accounting Advisory Committee (SDAAC).
- You can find the Accounting Manuals on the SAFS webpage at <http://www.k12.wa.us/safs/INS/ACC/1920/am.asp>



# The School District Accounting Manual

- The Washington State School District Accounting Advisory Committee is under the joint direction of the Superintendent of Public Instruction and the State Auditor.
- Authority for the Accounting Manual is provided under RCW 43.09.200, RCW 28A.505.140 and WAC 392-123-010.



# The School District Accounting Manual

- SDAAC meetings are scheduled through December 2019 for the 2020–21 *Accounting Manual* updates.
- Meetings are open to the public.
- If you are interested in attending, please notify me at: [Paul.Stone@k12.wa.us](mailto:Paul.Stone@k12.wa.us). Space is limited.





Revisions to the 2019–20

School District Accounting Manual

# 2019–20 Accounting Manual Modifications

- Bulletin 014-19 Revisions to the 2019–20 Accounting Manual.

<http://www.k12.wa.us/BulletinsMemos/bulletins2019.aspx>

- The 2019–20 Accounting Manual is available on the SAFS webpage under Instructions.



# The Size of the 2019–20 Accounting Manual

- The 2018–19 version had **642 Pages**.
- Had to add NCES Object Codes – (32 Pages).
  - Things had to be reorganized.
  - Things had to go.
- The 2019–20 version has **596 Pages**.





# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Added: Revenue Code 9901 Transfers – Other Resources
- To distinguish Redirection of Apportionment (Revenue 9900) from other resource transfers.



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Program 88 Child Care
  - Segregate Pre-K activities from K-12.
  - School level expenditure reporting beginning in 2019–20.
  - ECEAP is included in statute under 28A.215 RCW.
    - (**Early Childhood Education**).



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- NCES Object Codes are added to Chapter 6
- If you are still using a NCES document titled: “Chapter 11–Object of Expenditures – NCES Codes”, Its obsolete.



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- **Program Expenditure Matrices** are out of Chapter 6 and are now Appendix A
- Chapter 6 is specific to General Fund Expenditures.
- Chapter 9 is split into separate chapters for each Fund Type



# Redesign Chapter 9— Information Unique to Each Fund

- Separate Chapters for:
  - ASB,
  - Debt Service,
  - Capital Projects, and Transportation Vehicle,
  - Fiduciary—et.al.
- Bond Financing JVs from Chapter 7 to the new Debt Service.
- Other sections within other chapters — unique to a specific fund — will be reviewed for placement.



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Old Chapter 10 Federal Grants Management is now New Chapter 9
- Chapter 10 is CPF and TVF
- Chapter 11 is DSF
- Chapter 12 is ASB
- Chapter 13 is Fiduciary Activity



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Chapter 13 Fiduciary Activity is written to comply to GASB 84.
- Agency Fund Type is eliminated
- Custodial Fund Type takes its place.



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Old Appendix A – Glossary: is out of the SDAM and is moving to ~~the ABFR Handbook~~ somewhere on the OSPI / SAFS website.
- New Appendix A – Program Expenditure Matrices





# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Old Appendix B – Suggested Notes To Financials: is out of the SDAM.
- New Appendix B – Additional Accounting Guidance (Previously Appendix E)



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Old Appendix C – Selected GASB Pronouncements: is out of the SDAM.
- New Appendix C – Reference Materials (Previously Appendix D)



# 2019–20 Accounting Manual Modifications

## Revision Highlights:

- Old Appendix F – Federal Stimulus Account Codes: is out of the SDAM.
- No longer applicable





# Chart of Accounts Modifications

Sub-Funds of the General Fund

NCES Object Codes

F-196 Redesign

Location Codes

School-Level Reports

Allocating Non-Instructional Costs

Helpful Tools

# State and Federal Mandates

- EHB 2242: Legislature Changes Accounting Rules
  - Sec. 402, Sec. 501, Sec. 601, & Sec. 602
- School-Level Reporting: ESEA 1111(h)
  - Per-pupil expenditures disaggregated by funding source
- National Center for Education Statistics (NCES)
  - School District Finance Survey (F33)
  - NCES: School-level Financial Survey (SLFS)



# A Summary of Changes to the Account Code Structure

## Account Code Dimensions for 2019–20 F-196 Reporting.

- Sub-Funds for revenue and expenditure segregation
- NCES Codes for detailed expenditure reporting
- Expenditures reported by building locations

| Fund +<br><b>Sub-Fund</b> | GL<br>Code | Program  | Revenue  | Activity | Object +<br><b>NCES Code</b> | <b>Location</b> |
|---------------------------|------------|----------|----------|----------|------------------------------|-----------------|
| <b>1+1</b>                | <b>530</b> | <b>2</b> |          | <b>2</b> | <b>1+3</b>                   | <b>+4</b>       |
| <b>1+1</b>                | <b>960</b> | <b>2</b> | <b>2</b> |          |                              |                 |



# Sub-Fund Accounting

## School District Implementation

- **In 2018–19:**

- E2SSB 6362 required Sub-Funds be established.
- School districts will not report sub-fund data to OSPI on the F-196.
  
- OSPI–SAO Letter outlines the agencies' perspective on the law.



# Sub-Fund Accounting

## OSPI — SAO Letter:

- **In 2018–19:**

- School districts are required to deposit local revenues into a sub-fund of the general fund. The State Auditor's Office (SAO) review of school district financial statements related to this requirement will be aimed at ensuring schools have established a local revenue sub-fund.





# Sub-Fund Accounting

## School District Implementation

### • In 2018–19:

- Sub-Fund 11 is for Local Revenues and “enrichment” expenditures.
  - Local Revenues are defined in State Law
  - EHB 2242 Sec. 501 and Sec. 601
- Revenue Codes are mapped to the appropriate Sub-Fund.
  - See the Accounting Manual, Chapter 5; and
  - The EHB 2242 Accounting Changes webpage
  - **Revenue Code 4388 is Sub-Fund 11**



# Sub-Fund Accounting

## OSPI — SAO Letter:

- **In 2018–19:**

- SAO will audit for compliance with the requirement to code local levy expenditures to the local revenue sub-fund and the requirement to expend the allocation provided for professional learning as directed by RCW 28A.150.415.
- Audits related to the accounting of local levies coded to a sub-fund will be conducted as part of the regular financial audits of school districts of the 2019–20 school year.



# Sub-Fund Accounting

## School District Implementation

- **In 2019–20:**

- School districts will provide OSPI with revenues and expenditures by Sub-Fund in the F-196.
- SAO will audit accordingly.
- See Engrossed Substitute Senate Bill (ESSB) 5313 for new reporting and auditing requirements.



# A **New** F-196 Report in 2019–20 General Fund Activity, by Sub-Fund

General Fund activity, as depicted in the Statement of Revenues, Expenditures, and Change in Fund Balance, is split to display sub-fund activity.

For the Year Ended August 31, **2020**

| Revenues:                  | Sub- Fund<br>10 | Sub- Fund<br>11 | TOTAL<br>General<br>Fund |
|----------------------------|-----------------|-----------------|--------------------------|
| Local (Rev. 1XXX + 2XXX)   | \$              | \$              | C/S 800                  |
| State (Rev. 3XXX + 4XXX)   |                 |                 | C/S 801                  |
| Federal (Rev. 5XXX + 6XXX) |                 |                 | C/S 802                  |
| Other (Rev 7XXX + 8XXX)    |                 |                 | C/S 803                  |
| <b>TOTAL REVENUES</b>      | \$              | \$              | C/S 804                  |



# F-196 Reporting in 2019–20

## General Fund Activity, by Sub-Fund (New)

| Sub Fund   | <u>10</u> | <u>11</u> | <u>General Fund</u> |
|--|-----------|-----------|---------------------|
| <b>EXPENDITURES:</b>                                     |           |           |                     |
| <b>CURRENT: (excluding Object 9)</b>                     |           |           |                     |
| Regular Instruction (01XXX-01XX9)                        | \$        | \$        | C/S 805             |
| Special Education (2XXXX-2XXX9)                          |           |           | C/S 806             |
| Vocational Education (3XXXX-3XXX9)                       |           |           | C/S 807             |
| Skills Center (4XXXX-4XXX9)                              |           |           | C/S 808             |
| Compensatory Programs (5&6XXXX-5&6XXX9)                  |           |           | C/S 809             |
| Other Instructional Programs (7XXXX-7XXX9)               |           |           | C/S 810             |
| Community Services (8XXXX-8XXX9)                         |           |           | C/S 811             |
| Support Services (9XXXX-9XXX9-<br>Activities 83, 84, 85) |           |           | C/S 812             |
| Capital Outlay (Total Object 9)                          |           |           | C/S 509             |
| Debt Service—Principal                                   |           |           | C/S 876             |
| Debt Service—Interest and Other Charges                  |           |           | C/S 812             |
| <b>TOTAL EXPENDITURES</b>                                | \$        | \$        | C/S 532             |
| <b>REVENUES OVER (UNDER) EXPENDITURES:</b>               | \$        | \$        | C/S 817             |



# F-196 Reporting in 2019–20

## A New Revenue Code 9901

|   | Sub Fund | <u>10</u>   | <u>11</u>   | General Fund |
|---|----------|-------------|-------------|--------------|
| REVENUES OVER (UNDER) EXPENDITURES:   |          | \$          | \$          | C/S 817      |
| OTHER FINANCING SOURCES (USES):   |          |             |             |              |
| Bond Sales & Refunding Bond Sales   |          | xxxxx       |             | 9100         |
| Long-Term Financing   |          | xxxxx       |             | 9500         |
| <b>Transfers In</b>   |          | <b>9900</b> | <b>9901</b> | 9900         |
| Transfers Out (GL 536)  |          |             |             | (533)        |
| Other Financing Uses (GL 535)   |          |             |             | (560)        |
| Other (R9200+R9300+R9400)   |          | xxxxx       |             | C/S 950      |
| TOTAL OTHER FINANCING SOURCES (USES)  |          | \$          | \$          | C/S 869      |
| EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES |          | \$          | \$          | C/S 535      |





# National Center for Education Statistics

## The NCES Object Codes

# NCES Object Codes (Chapter 6 — SDAM)

- NCES Codes segregate expenditures into types of costs.
- There is a federal emphasis to standardize use.
- School District Finance Survey (F33) Federal report.
  - The survey uses NCES Codes to gather expenditure details.
- Current F-196 does not provide information necessary.





# NCES Object Codes

- The four-digit Object Code segment will be reported to OSPI.
- You will not be able to submit the F-196 without NCES codes.
- If you have not already done so, add the NCES Object Codes to your Chart of Accounts.
- Use NCES in S-275 and Payroll ledgers
  - Sub-Funds too.

This is not something to wait on.



# In 2019–20: The F-196 Program Expenditure Matrix *does not change*

## PROGRAM 01

### OBJECT OF EXPENDITURE MATRIX

|    | ACTIVITY                               | Total | 0 | -1 | -2 | -3 | -4 | -5 | -7 | -8 | -9 |
|----|--|-------|---|----|----|----|----|----|----|----|----|
| 21 | Supervision                            |       |   |    |    |    |    |    |    |    |    |
| 22 | Learning Resources                     |       |   |    |    |    |    |    |    |    |    |
| 23 | Principal's Office                     |       |   |    |    |    |    |    |    |    |    |
| 24 | Guidance and Counseling                |       |   |    |    |    |    |    |    |    |    |
| 25 | Pupil Management and Safety            |       |   |    |    |    |    |    |    |    |    |
| 26 | Health/Related Services                |       |   |    |    |    |    |    |    |    |    |
| 27 | Teaching                               |       |   |    |    |    |    |    |    |    |    |
| 28 | Extracurricular                        |       |   |    |    |    |    |    |    |    |    |
| 29 | Payments to School Districts           |       |   |    |    |    |    |    |    |    |    |
| 31 | Instructional Professional Development |       |   |    |    |    |    |    |    |    |    |
| 32 | Instructional Technology               |       |   |    |    |    |    |    |    |    |    |
| 33 | Curriculum                             |       |   |    |    |    |    |    |    |    |    |
| 34 | Professional Learning–State            |       |   |    |    |    |    |    |    |    |    |
|    | <b>TOTALS</b>                          |       |   |    |    |    |    |    |    |    |    |



# Reporting Expenditures in the EDS Platform for the F-196 *is Different*

| PROGRAM 01,                  |                              | by Sub-Fund,             |    |    |    | by Location |    |    |    |    |    |    |    |    |    |
|------------------------------|------------------------------|--------------------------|----|----|----|-------------|----|----|----|----|----|----|----|----|----|
|                              |                              | -----ACTIVITY CODES----- |    |    |    |             |    |    |    |    |    |    |    |    |    |
| NCES OBJECT CODES            |                              | Total                    | 21 | 22 | 23 | 24          | 25 | 26 | 27 | 28 | 29 | 31 | 32 | 33 | 34 |
| 0000                         | Debit Transfers              |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 1000                         | Credit Transfers             |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| <b>Certificated Salaries</b> |                              |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2110                         | Salaries of Regular Employee |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2120                         | Sal Temp EE & Subs           |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2130                         | Non contracted Sal           |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2140                         | Sabbatical Leave             |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2150                         | Splemntl Contracts           |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2160                         | Other Salaries               |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 2170                         | Other Salaries NBCT          |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| <b>Total</b>                 | <b>Certificated Salaries</b> |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| <b>Classified Salaries</b>   |                              |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 3110                         | Salaries of Regular Employee |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |
| 3120                         | Sal Temp EE & Subs           |                          |    |    |    |             |    |    |    |    |    |    |    |    |    |



# F-196 Reporting in 2019–20 Expenditure Summaries

## Supplemental Schedules in the F-196

- Expenditures by Program
- Expenditures by Activity
- Expenditures by Object
- Expenditures by NCES Object **New**
- Expenditures by Location **New**





Location Codes

School-Level Reporting

Allocating Non-Instructional Costs

# Location Codes Required in 2019–20

- **For F-196 Reporting Purposes:**
- **“APPROVED” INSTRUCTIONAL LOCATIONS**
  - Four-digit CEDARS code used in Enrollment Reporting.
- **ONE NON-INSTRUCTIONAL LOCATION**
  - A four-digit CEDARS code generally described as district administration (1000 – 1499).



# Location–Level Expenditures

- Location codes in the Chart of Accounts (COA) may be cross-walked to the location codes used in F-196 reporting.
  - For NON-Instructional cost centers, you may desire to keep you current location codes...
  - All non-instructional locations in your COA will cross-walk to the ONE non-instructional location in the F-196.



# School-Level Reports in 2019–20

- The purpose of Location-Level expenditures is School-Level reports.
- OSPI is building school-level reports for ESSA reporting requirements.
- School-Level reports are independent from the School District's F-196 annual financial statements and supplemental documents.





# Allocating Non-Instructional Costs

- All school district expenditures are included in school-level reports — to measure cost-per-pupil.
- School-Level Reports have to included:
  - District Administration
  - Maintenance
  - Transportation
  - Food Services (to name a few)
- Allocation methodologies were created to spread Non-Instructional Costs to the school-level reports.



# School-Level Reports in 2019–20

- Districts ***may*** allocate proportionate shares of Non-Instructional Cost-Centers to specific school buildings, **pre-F-196 import**.
- Once you hit the “F-196—Submit Button” OSPI controls the allocation process for state reporting.
- WHEN and HOW non-instructional costs are allocated...



# Allocating Non-Instructional Costs

depends...

- There is no requirement that a district allocate non-instructional location costs.
- If a district wants a more accurate measurement of cost per pupil, the district will want to allocate certain costs.
- This has to be done pre F-196 import.



# Allocating Non-Instructional Costs

- If a district does not allocate non-instructional location costs, OSPI will allocate POST F-196.
- Districts will not have customized input in the OSPI process.
- Districts will not have an ability to change the output.
- If OSPI's allocation methodology does not meet the district's expectations, then steps should have been taken ahead of time.



# Allocating Non-Instructional Costs

- OSPI can allocate Program 97 without complications.
- It will be pretty much a “peanut-butter spread” approach; allocated by AAFTE per building — or something like that.
- But maybe districts want to assign their custodians... and utilities... to the school locations, if they haven’t already done so.



# Allocating Non-Instructional Costs

- There are other things to allocate than Program 97.
- Costs that may be attributed to certain buildings based on use (Itinerant Staff, Program 98, and Program 99).
- Districts know program and staff use by location;
- OSPI does not.
- Allocating costs will depend upon...



# Allocating Non-Instructional Costs

- OSPI's Allocation Methodologies are being discussed for 2019–2020.
- The School District Accounting Advisory Committee will help create a plan.





# Random Tools and Stuff



# EHB 2242 Accounting Changes Webpage

## Info on:

Approved  
Location  
Codes

Revenues by  
Sub-Fund

New F-196  
Reports

COA  
Tools

### EHB 2242 Accounting Changes

The following documents represent work papers produced by OSPI with consult from the School District Accounting Advisory Committee (SDAAC). If you have questions, please contact us at [chartofaccounts@k12.wa.us](mailto:chartofaccounts@k12.wa.us).

**F-196 Customer Readiness Agreement:** Please download, sign, and return the agreement by **May 1, 2019**.

**Federal Definition of a School:** This directory data tip sheet contains the definitions OSPI uses to create a new school code in the directory, which is used in school level financial reporting (F196).

**Approved Instructional Locations:** This link takes you to a page that contains the most updated version of approved instructional building codes. We encourage you to check back at the beginning of every school year to ensure accuracy.

**Approved Non-Instructional Locations:** *Work in progress.*

The new **F-196 File Import Specifications** document is ready. For questions during implementation, please direct your emails to [chartofaccounts@k12.wa.us](mailto:chartofaccounts@k12.wa.us).

**School-Level Cost Allocation Plan:** This Word document provides a general description of the methodology used by OSPI to produce the School-Level cost reports on the OSPI Report Card website to meet ESSA Per-pupil expenditures reporting requirements.

**F-196 Expenditures by Location:** This worksheet depicts a new subsidiary F-196 product. *Expenditures by Locations* will follow the subsidiary schedules "Expenditures by Program", "Expenditures by Activities", and "Expenditures by Object Codes".

**F-196 NCES Expenditure Report:** This worksheet depicts a new subsidiary F-196 product. The *NCES Expenditure Report* will follow the subsidiary schedules "Expenditures by Program", "Expenditures by Activities", and "Expenditures by Object Codes".

**F-196 Sub-Fund Report:** This worksheet depicts a new subsidiary F-196 product. The *Sub-Fund Report* is modelled after the Statement of Revenues, Expenditures, and Change in Fund Balance.

**Valid COA Lookup Tool:** This tool provides a quick reference account code validation.

**Valid AA-NCES Combinations:** This document lists valid Activity - NCES combinations.

**Valid PP-AA-O-NCES Combinations:** This spreadsheet expands the valid Activity - NCES combinations to all Programs.



# EHB 2242 Accounting Changes

## Valid COA Lookup Tool

Lookup to see if Program - Activity - Object - NCES Combination is allowed

|                                     |           |          |            |                              |  |
|-------------------------------------|-----------|----------|------------|------------------------------|--|
| Enter the segment information here: |           |          |            |                              |  |
| Program                             | Activity  | Object   | NCES       | Program-Activity-Object-NCES | <b>Combination is Allowed</b>                                      |
| <b>01</b>                           | <b>27</b> | <b>2</b> | <b>110</b> | 01-27-2-110                  | Basic Education-Teaching-Certificated-Salaries of Regular Employee |
| 2 digits                            | 2 digits  | 1 digit  | 3 digits   |                              |  |

Lookup to see if Program - Activity - Object - NCES Combination is allowed

|                                     |           |          |            |                              |                                   |
|-------------------------------------|-----------|----------|------------|------------------------------|-----------------------------------|
| Enter the segment information here: |           |          |            |                              |                                   |
| Program                             | Activity  | Object   | NCES       | Program-Activity-Object-NCES | <b>Combination is not allowed</b> |
| <b>97</b>                           | <b>27</b> | <b>2</b> | <b>110</b> | 97-27-2-110                  | #N/A                              |
| 2 digits                            | 2 digits  | 1 digit  | 3 digits   |                              |                                   |



# EHB 2242 Accounting Changes

## Valid COA Lookup Tool

Filter by  
PP-AA-O

Create  
Useable  
Schedules

| Valid Program – Activity – Object – NCES Combinations |      |      |     |      |  |
|---|------|------|-----|------|--|
| PP-AA-O-NCES  | Prog | Actv | Obj | NCES | NCES Title                                 |
| 01-23-7-310   | 01   | 23   | 7   | 310  | Office and Administrative Services         |
| 01-23-7-320   | 01   | 23   | 7   | 320  | Professional Educational Services          |
| 01-23-7-321   | 01   | 23   | 7   | 321  | Contracted Teachers                        |
| 01-23-7-322   | 01   | 23   | 7   | 322  | Contracted Educational Staff Associates    |
| 01-23-7-330   | 01   | 23   | 7   | 330  | Employee Training and Development Services |
| 01-23-7-340   | 01   | 23   | 7   | 340  | Other Professional Purchased Services      |
| 01-23-7-350   | 01   | 23   | 7   | 350  | Technical Services                         |
| 01-23-7-420   | 01   | 23   | 7   | 420  | Cleaning Services                          |
| 01-23-7-432   | 01   | 23   | 7   | 432  | Technology-Related Repair and Maintenance  |
| 01-23-7-442   | 01   | 23   | 7   | 442  | Rentals of Equipment and Vehicles          |
| 01-23-7-530   | 01   | 23   | 7   | 530  | Communications                             |
| 01-23-7-550   | 01   | 23   | 7   | 550  | Printing and Binding                       |
| 01-23-7-580   | 01   | 23   | 7   | 580  | Travel – Registration and Entrance         |
| 01-23-7-810   | 01   | 23   | 7   | 810  | Dues and Fees                              |



# SEFA Template (2018–19)

- The SEFA is now on-line.
- School districts log-on to the SEFA portal.
- The App will place your data in the correct order and format.
- Contact SAO for more information.
  - No more SEFA Excel spreadsheets.
  - Unless you like that sort of thing.
- OSPI will continue to provide SEFA instructions and SEFA Notes on the SAFS website.



# Accounting Changes

Questions and comments are always welcome and appreciated. Whenever possible, emailing your question is beneficial in assuring that OSPI understands the question and allows a “paper trail” for OSPI and the district if the question should arise again.

For school district accounting questions, email Paul Stone.

For questions relating to the new financial reporting model email [mail-chartofaccounts@k12.wa.us](mailto:mail-chartofaccounts@k12.wa.us)



# Accounting Changes for 2019–20

**Thank You**

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